

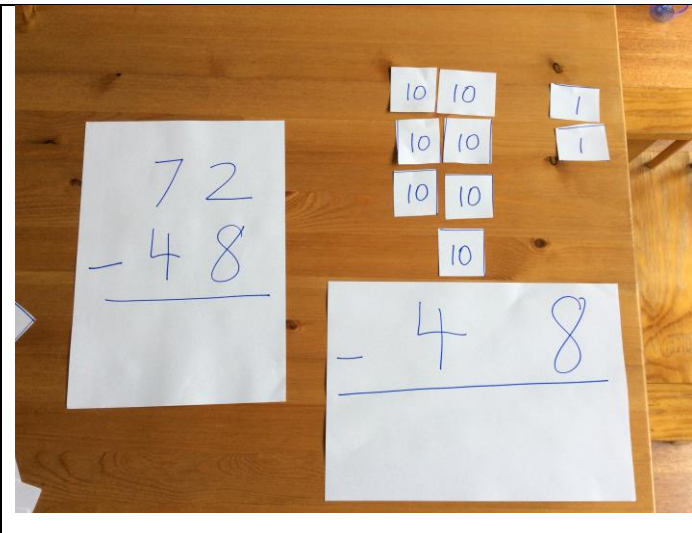
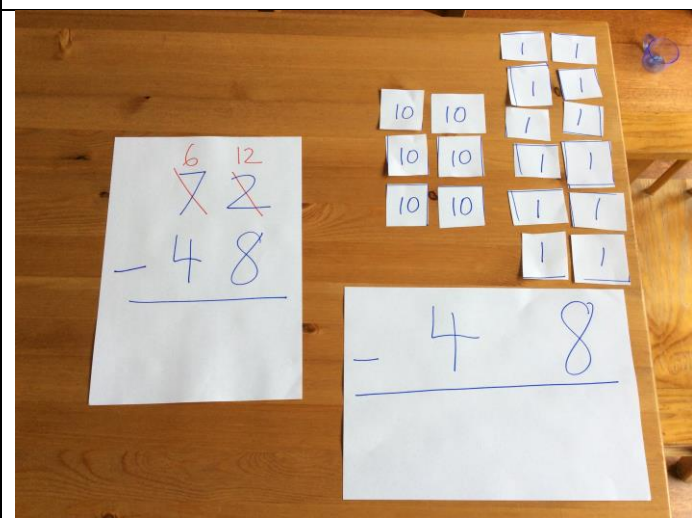
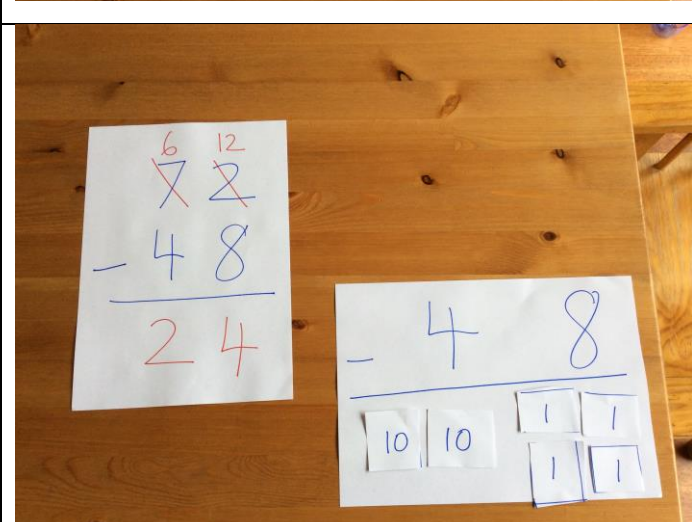
## The Subtraction Algorithm

*Focus on understanding the MEANING of the process by modelling the problem with place value cards.*

Create subtraction problems such as:

69 - 31	72 - 48	54 - 39	87 - 29
164 - 56	108 - 42	297 - 188	326 - 149

Set out the problem two ways, like this:

 <p>The image shows the initial setup for the subtraction problem 72 - 48. On the left, a number line for 72 has a 7 in the tens column and a 2 in the ones column. Below it, the subtraction problem 72 - 48 is written. To the right, place value cards are arranged: three 10 cards and two 1 cards for 72, and one 10 card and eight 1 cards for 48. Below the cards, another number line for 48 is shown with a 4 in the tens column and an 8 in the ones column.</p>	<p>Talk through the process of solving.</p> <p>“Always start with the ones column. I have 2 ones and I need to take away 8 ones. I don’t have enough ones, so I need to rename one of the tens into ten ones.”</p>
 <p>The image shows the process of renaming 72 to 6 tens and 12 ones. The number line for 72 now has a 6 in the tens column and a 12 in the ones column. The place value cards are rearranged: two 10 cards and twelve 1 cards. The number line for 48 remains the same.</p>	<p>“Now I have 6 tens and 12 ones, which is the same as 72.”</p>
 <p>The image shows the final result of the subtraction. The number line for 72 now has a 2 in the tens column and a 4 in the ones column. The place value cards are rearranged: two 10 cards and four 1 cards. The number line for 48 remains the same.</p>	<p>“So, 12 ones take away 8 ones equals 4 ones. And then 6 tens take away 4 tens equals 2 tens.</p> <p>So the answer is 24!”</p>